



San Bernardino LAFCO Fiscal Indicators

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Big Bear Valley Park and Recreation District

Report Created:11/3/2016

The Big Bear Valley Park and Recreation District is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following function: park and recreation. The district reports a general fund, zoo fund, and two capital project funds. The district has 57 employees. The district currently maintains 7 developed parks, 2 undeveloped parks, several community buildings including the Big Bear Valley Senior Center, 3 ball fields, and a swim beach. The Big Bear Alpine Zoo (formerly known as Moonridge Animal Park) is managed and funded by the District and operates on 2.5 acres in the Moonridge area of Big Bear Valley. The zoo is open year round for visitors to see alpine species on exhibit. The district serves approximately 60,000 park users and is funded by property taxes and park service fees.



Big Bear Valley Park and Recreation District

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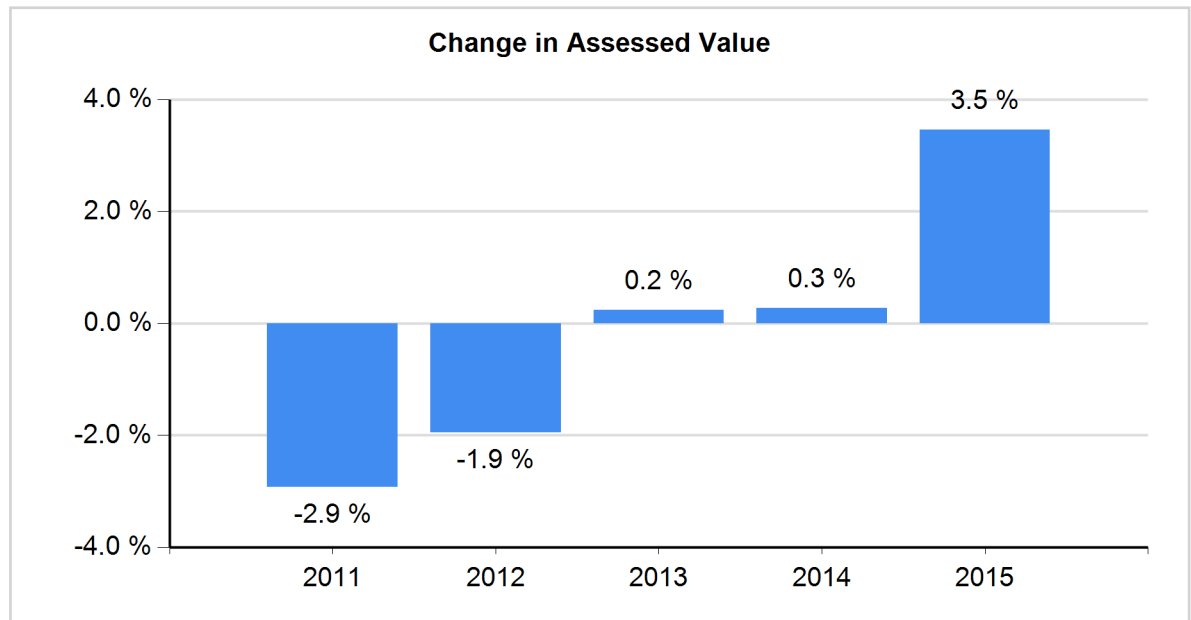
Change in Assessed Value

Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:
change in tax roll
value/beginning tax
roll value

Source:
County Auditor -
Agency Net
Valuations



2011	2012	2013	2014	2015
(\$137,360,224)	(\$89,589,846)	\$10,883,226	\$12,955,012	\$166,187,062
\$4,699,536,403	\$4,609,946,557	\$4,620,829,783	\$4,633,784,795	\$4,799,971,857
-2.9%	-1.9%	0.2%	0.3%	3.5%

Agency Response



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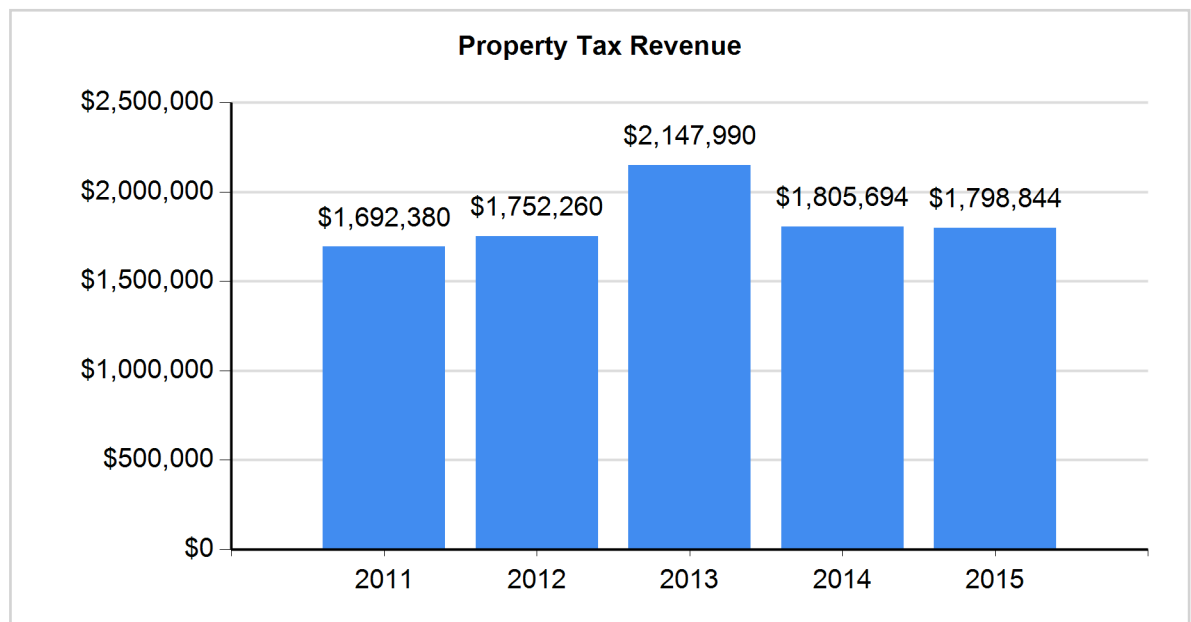
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



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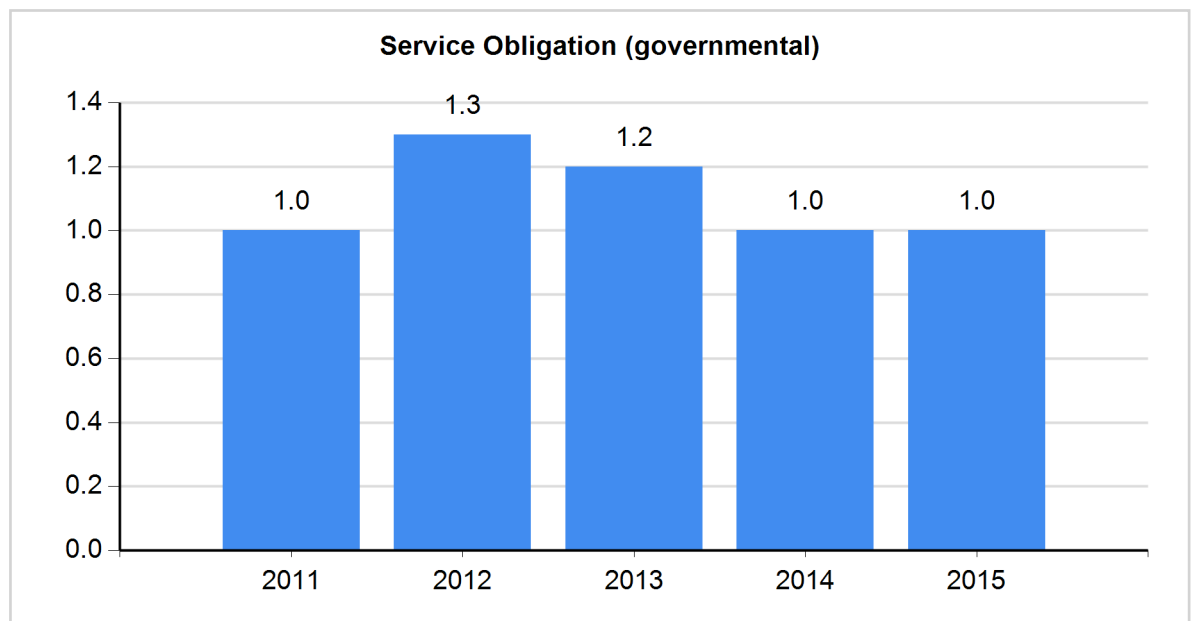
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2011	2012	2013	2014	2015
\$3,105,097	\$3,026,200	\$3,355,457	\$3,177,361	\$3,211,388
\$2,964,861	\$2,278,105	\$2,737,595	\$3,044,944	\$3,344,998
1.0	1.3	1.2	1.0	1.0

Agency Response



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Liquidity

Description

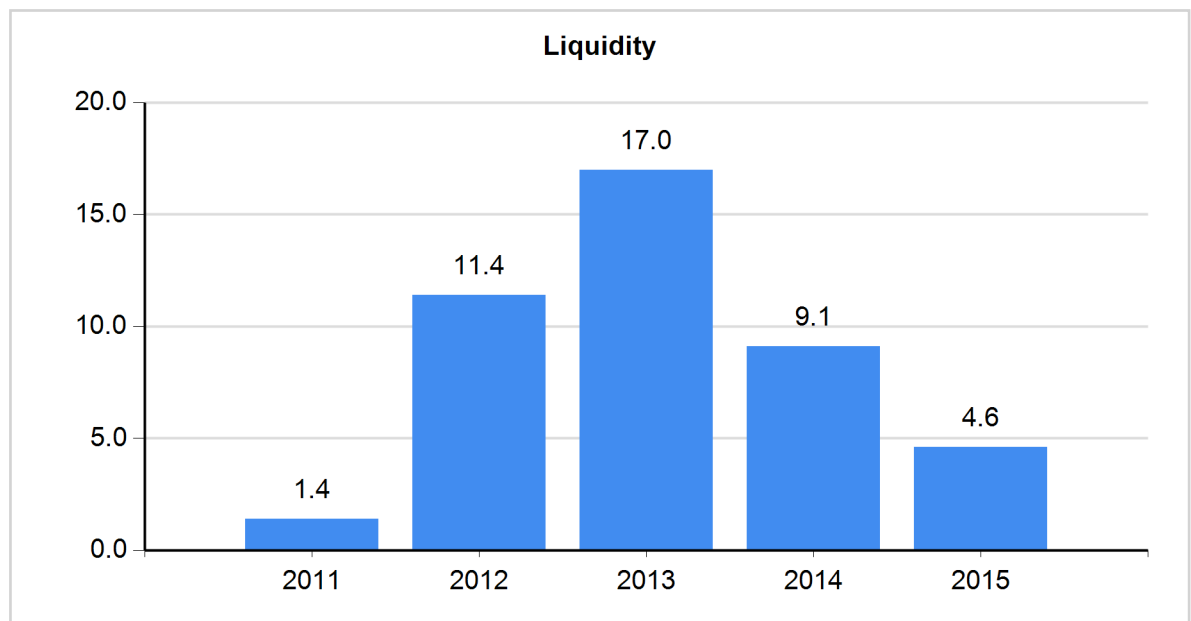
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$290,665	\$712,334	\$1,059,959	\$1,346,316	\$1,320,593
\$201,678	\$62,726	\$62,256	\$147,820	\$288,724
1.4	11.4	17.0	9.1	4.6

Agency Response